

**SIKKIM**  
  
**GOVERNMENT** **GAZETTE**  
**EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

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**GOVERNMENT OF SIKKIM**  
**COMMERCIAL TAXES DIVISION**  
**FINANCE DEPARTMENT**  
**GANGTOK**

**No.56/2020-GST/SIKKIM**

**Date:27<sup>th</sup> June, 2020**

**NOTIFICATION**

In exercise of the powers conferred by section 168A of the Sikkim Goods and Services Tax Act, 2017 (09 of 2017), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of Sikkim, Finance Department of Revenue, No.46/2020-State Tax, dated the 9<sup>th</sup> June, 2020, namely:-

In the said notification, in the first paragraph,—

- (i) for the words, figures and letters “29<sup>th</sup> day of June, 2020”, the words, figures and letters “30<sup>th</sup> day of August, 2020” shall be substituted;
- (ii) for the words, figures and letters “30<sup>th</sup> day of June, 2020”, the words, figures and letters “31<sup>st</sup> day of August, 2020” shall be substituted.

**Jigme Dorjee Bhutia**  
**Secretary**  
**Commercial Taxes Division**  
**Finance Department**